

EXTRAORDINARY PUBLISHED BY AUTHORITY

No.2166, CUTTACK, SATURDAY, NOVEMBER 26, 2016/MARGASIRA 5 1938

MICRO, SMALL & MEDIUM ENTERPRISES DEPARTMENT

NOTIFICATION

The 24th November, 2016

Sub: Odisha Food Processing Policy-2016.

No.7852–I-MSME-59/2016/MSME.— Odisha is endowed with natural resources, long coastline and favourable climatic conditions for production of a variety of agri-produce, fruits, vegetables and marine produce. But processing of such produce is below the national average resulting in lower value addition and wastage. Considering the importance of the Food Processing Sector, the State Government had formulated Odisha Food Processing Policy-2013 in conjunction with the Industrial Policy Resolution, 2007.

- 2. Meanwhile, State has notified Industrial Policy Resolution, 2O15 providing certain fiscal and non-fiscal incentives for Industries. National Mission on Food Processing (NMFP) has also been delinked for financial assistance from Govt. of India since 1st April, 2015. It is, therefore, felt necessary to have a new Food Processing Policy to put in place commensurate support measures and enabling infrastructure for sustainable growth of the Food Processing Sector. Accordingly, Food Processing Policy-2016 proposal was formulated.
- **3.** The Odisha Food Processing Policy (OFPP)-2016 has been approved by the State Cabinet in its 33rd meeting held on the 22nd November, 2016 as communicated vide Memo No.9600, dated the 23rd November, 2016 of the Parliamentary Affairs Department. The Policy aims to develop competitive food processing industry by facilitating creation of an enabling environment and related infrastructure with a view to add value and maximize employment.
- **4.** In order to provide ready-to-use infrastructure, the OFPP-2016 envisages setting up of Mega / State Food Parks. In order to minimize loss of perishable fruits and vegetables, the policy encourages setting up of cold chains, primary processing centres

and collection centres as well as supports standalone reefer vehicles. The policy also recognizes the need of modernising meat shops in the urban areas. The Policy announces setting up of state-of-the-art NABL accredited Food Testing Laboratories at Cuttack, Berhampur and Bolangir by DEP&M and at other places on PPP mode.

ORDER

Ordered that the notification be published in the Extraordinary issue of *Odisha Gazette* and copy thereof be forwarded to all Departments of Government/ all Heads of Department/ Accountant-General (A&E), Odisha/ all RDCs/all Collectors/ DICs/RICs.

By Order of the Governor

L. N. GUPTA

Principal Secretary to Government



Odisha Food Processing Policy – 2016

Micro, Small and Medium Enterprises Department
Government of Odisha

Table of Contents

SI.			Subject	Page		
1	Introduction					
2	Vision					
3	Objec	tives & Strateg	у			
4	Nodal	Agency				
5	Definitions					
6	Facilitation Support to Food Processing Sector					
	6.1	Single Wind	dow Clearance System			
	6.2	Infrastructu	re Development			
	6.3	6.3 Food Processing Cell				
7	Incentives & Support Measures					
	7.1	Capital Inve	estment Subsidy for Food Processing Enterprises			
	7.2	Capital Investment Subsidy for setting up Cold Chain, Value addition and Preservation Infrastructure for non-horticultural produce,				
		and				
		for Primary Processing Centers / Collection Centers for both horticulture and non-horticulture				
	produce					
	7.3	3 Assistance for Reefer Vehicles				
	7.4	4 Assistance to Urban Local Bodies for Modernization of Meat Shops				
	7.5	Assistance for Human Resource Development (HRD)				
	7.6	7.6 Promotional Activities				
8	Assist	Assistance for setting up Mega Food Park / Sea Food Park / State Food Park				
9	Governance					
10	Gener	General Provisions				
11	Appendices					
	Annexure I		Definitions & Abbreviations			
	Annex	cure II	List of Ineligible Enterprises / Industries			

1. Introduction:

- 1.1 Odisha has 10 agro-climatic zones and 8 major soil types, which are favourable for production of variety of crops, vegetables, fruits and spices. In 2015-16, the Agriculture and Allied sector have contributed about 17% to the Gross State Domestic Product.
- 1.2 State has recorded 25.92% of growth in the food grains production to 105.27 lakh MTs during 2014-15 over 2013-14.
- 1.3 State has a long coastline of 480 km with continental shelf area of 24,000 sq. km along the Bay of Bengal. Odisha is endowed with rich marine water reserves, perennial rivers and substantial water bodies.
- 1.4 Odisha is the 9th largest producer of fish and the 4th largest producer of shrimp in the Country. Total fish production in the State during 2015-16 was 5.21 lakh MT.
- 1.5 Odisha is also a leading producer of milk. Total milk production stood at 19.39 lakh MT during 2015-16.
- Odisha is India's leading producer of Cereals like rice, maize; Pulses like arhar, moong, black gram; Oil Seeds like groundnut, sesame, mustard & sun flower; Fibers like cotton, jute, mesta & coconut; Spices like turmeric, ginger, chilly & garlic. Odisha has also significant production of vegetables like sweet potato, potato, onions & tomato and fruits like Mango, Pineapple, Papaya, Jackfruit and Tamarind. However, the Food Processing Industry in Odisha is yet to exploit full potential of all these agro-horticultural produce.
- 1.7 As per a study, Odisha has the potential to attract investment of USD 33 billion in next 10 years and generate employment to 9 million persons. The food processing sector has a potential to grow at a Compound Annual Growth Rate (CAGR) of 11%.
- 1.8 Considering the importance of the food processing sector, the State Government had notified a separate Food Processing Policy in 2013. Industrial Policy Resolution-2015 of Govt. of Odisha declares 'Food Processing' as one of the Priority Sectors.
- 1.9 Considering the immense potential of growth and employment in the Food Processing sector and in order to provide renewed impetus, Government of Odisha is bringing out "Odisha Food Processing Policy-2016" with an objective to provide required infrastructural and institutional support and fiscal incentives to boost value addition in the sector.

2. Vision:

To catalyze the development of competitive Food Processing Industry by facilitating creation of an enabling environment and related infrastructure for sustainable, equitable and inclusive growth of the sector with a view to add value & reduce wastage and thereby maximizing employment opportunity and increase income of farmers.

3. Objectives & Strategy:

SI.	Objective	Strategy
(1)	(2)	(3)
i.	To encourage & enable local entrepreneurs to set up Food Processing enterprises.	To create awareness and organise food processing specific entrepreneurship development programmes at ITIs / Polytechnics, IED, OUAT, NIT, Rourkela.
		To depute the identified potential food processing entrepreneurs for higher learning to national level institutes like NIFTEM, CFTRI, IICPT and for industrial exposure to successful clusters / enterprises.
ii.	To increase the flow of private sector investments across the value chain from farm gate to market.	• To organize Road shows / Investors' meets at strategic locations and participate in Fairs / Summits in the country & overseas.
iii.	To provide enabling infrastructure by promoting establishment of Food Processing Parks and common facilities in terms of warehouses, cold storages, laboratories, packaging.	 To set up Food Processing Parks at Deogarh, Bhadrak, Bargarh, Nawrangpur (Maize Park), Sambalpur, Ganjam, Bolangir, Kandhamal and Kalahandi. To facilitate & monitor establishment of Mega Food Parks (under development) at Deras (Khordha) by IDCO & Rayagada by MITS. To facilitate development of common infrastructure near the existing food processing clusters.

(1)	(2)	(3)
iv.	To encourage value addition, increase shelf-life & reduce wastage, thereby increasing employment and income to the local farmers and entrepreneurs.	 To provide fiscal & non-fiscal incentives to encourage value addition. To facilitate flow of credit from Banks / NABARD / FIs to the existing & upcoming Agro & Food Processing enterprises. To promote setting up of Cold Chains, Cold Storages & Primary Processing Centres.
V.	To support capacity building in terms of skilling of Human Resource required by the Food Processing Industry.	To organize need based skill development programmes with the assistance from Odisha Skill Development Authority, Director, Employment & Director, Technical Education & Training.
vi.	To promote product / process innovation, research and development and encourage technology up-gradation.	 To provide fiscal incentives to the technical / professional institutions and existing entrepreneurs to promote product / process innovations and R&D. To facilitate assistance to the enterprises from the existing GoI schemes. To provide incentives to encourage technology up-gradation / modernization.
vii.	To enhance competitiveness of the local food processing industry for both domestic and international markets.	To encourage the enterprises to obtain quality certification from accredited bodies at national & international level.

4. Nodal Agency:

4.1 The MSME Department, Govt. of Odisha shall be the Nodal Agency for administration of Odisha Food Processing Policy-2016.

4.2 The Director of Industries, Odisha along with Regional Industries Centres (RICs) / District Industries Centres (DICs) shall be the implementing agency for the purpose of this Policy.

5. Definitions:

All the terms / acronyms used in this policy have been defined in *Annexure I*.

6. Facilitation Support to Food Processing Sector:

6.1 **Single Window Clearance System**

The existing Single Window Clearance Authority at District and State level shall provide clearance to projects of Food Processing sector. Single Window Mechanism is laid down under Odisha Industries (Facilitation) Act, 2004 and Amended Rules, 2015 and as may be amended from time-to-time.

6.2 **Infrastructure Development**

- 6.2.1 Government shall facilitate establishment of Mega Food Parks/Sea Food Parks by IDCO/OSIC/Private Agencies under Mega Food Park Scheme of Ministry of Food Processing Industries, Government of India.
- 6.2.2 State Food Parks at strategic locations namely, Deogarh, Bhadrak, Bargarh, Nawrangpur (Maize Park), Sambalpur, Ganjam, Bolangir, Kandhamal and Kalahandi over a minimum land area of Ac.25.00 each shall be promoted by State Government through IDCO/OSIC/private agencies.
- 6.2.3 Government shall facilitate promotion of Agri-Export Zones in association with APEDA.
- 6.2.4 Government shall facilitate development of common infrastructure at Food Processing Clusters by availing grants under various Government of India schemes.
- 6.2.5 State-of-the-art Food Testing Laboratory will be set up by Directorate of Export Promotion & Marketing, Odisha with accreditation from National Accreditation Board for Testing and Calibration Laboratories (NABL) at Cuttack, Berhampur & Bolangir. For this purpose, funds shall be mobilized from Government of India and State Government.

6.3 **Food Processing Cell**

The Food Processing Cell already functioning at the Directorate of Industries, Odisha, Cuttack shall be strengthened by engaging a Project Management Agency (PMA) / requisite professionals. The Cell shall act for investment promotion, facilitation and render all services necessary for successful implementation of this policy.

7. Incentives & Support Measures:

7.1 Capital Investment Subsidy (CIS) for Food Processing Enterprises

New and existing food processing enterprises undertaking Expansion / Modernization / Diversification shall be eligible for CIS in the following manner:

SI. No.	Category	Quantum	Maximum Limit
i.	General Food Processing Enterprise	@25% of capital investment made in Plant & Machinery	Up to Rs.2.00 crore
ii.	SC, ST, Women Enterprise & Enterprise set up in Industrially Backward Districts including KBK	@33% of capital investment made in Plant & Machinery	Up to Rs.3.00 crore
iii.	Anchor Industry	@ 25% of capital investment made in Plant & Machinery	Up to Rs.5.00 crore
iv.	State-of-the-art NABL accredited Food Testing Laboratories to be set up in PPP mode at locations other than Cuttack, Berhampur & Bolangir	50% of capital investment made in Plant & Machinery	Up to Rs 4.00 crore

7.2 Capital Investment Subsidy for setting up Cold Chain, Value addition and Preservation Infrastructure for non-horticultural produce and

For Primary Processing Centers / Collection Centers for both horticultural and non-horticultural produce

Quantum	Maximum Limit
@ 35% of capital investment made in Plant & Machinery	Up to Rs.5 crore

7.3 **Assistance for Reefer Vehicles**

Financial assistance in the form of credit linked back ended subsidy @ 35% of the cost of standalone New Reefer Vehicle(s) / Mobile pre-cooling van(s) up to a maximum of Rs.25.00 lakh shall be provided for carrying & transporting both Horticultural & non-Horticultural produce. This will enable linking groups of producers to the processors and markets through well-equipped supply chain management.

7.4 Assistance to Urban Local Bodies for Modernization of Meat Shops

Capital Investment Subsidy shall be provided as follows:

SI.	Area	Quantum	Maximum Limit
i.	General Areas	35% of the cost of Machinery / Equipment and Technical Civil Works (TCW) and other eligible items	Up to Rs.5.00 lakh
	Industrially Backward Districts including KBK	50% of the cost of Machinery / Equipment and Technical Civil Works (TCW) and other eligible items	Up to Rs.5.00 lakh

7.5 **Assistance for Human Resource Development (HRD)**

7.5.1 Assistance for Creation of Infrastructure facilities for running Degree / Diploma/ Certificate Courses in Food Processing Technology

One time capital grant @ 50% of the cost up to Rs.1.00 crore will be provided to recognized University / Institution in the state for creation of infrastructure facilities for running a recognized Degree / Diploma Course in Food Processing Technology. The assistance will be limited for pilot projects, laboratory equipment, technical / academic books / journals, facilities of testing food items.

7.5.2 Assistance for conducting Entrepreneurship Skill Development Programme (ESDP)

Financial assistance up to Rs.3 lakh per ESDP (of 25 to 30 trainees) will be provided to Government ITIs / Government Polytechnics / IEDO / OUAT for conducting a 30 days Certificate Programme on Food Processing.

Note: Not more than 20% of the funds allocated in a year can be spent on components under Human Resources Development.

7.6 **Promotional Activities**

SI.	Component	Quantum & Limit
i.	Organizing Seminar / Workshops	Assistance up to a ceiling of Rs.2.00 lakh per event organised by ITIs / IEDO / OUAT / APICOL / DEP&M / IIP / State Level Industry Associations (subject to prior approval of Government).
ii.	Support to Exhibitions / Fairs	Quantum of assistance shall be provided as per approval of Government.
iii.	Domestic Study Tour/ Exposure Visit	Assistance @ 50% of expenditure for a maximum of 2 batches (10-25 persons per batch) per annum with a financial ceiling of Rs.2.00 lakh per batch shall be provided. In case of Govt. representatives, TA, DA,

		etc. shall be admissible as per OTA Rules. Prior approval of the Government shall be obtained.
iv.	Conducting Studies / Surveys / Feasibility Report	Assistance up to 50% of the cost, subject to a maximum of Rs.4.00 lakh shall be provided. When the Govt. / Govt. Organisations commissions the study / survey, there will be no financial ceiling. Prior approval of the Government shall be obtained.

Note: Not more than 10% of the funds allocated in a year can be spent on components under Promotional Activities.

8. Assistance for setting up Mega Food Park / Sea Food Park / State Food Park:

Financial assistance up to 20% of the project cost (excluding cost of land) as approved by Competent Authority subject to limit of Rs.15 Crore will be provided to Special Purpose Vehicle (SPV) promoting Mega Food Park / Sea Food Park / State Food Park. The subsidy can also be provided in the form of equity participation through IDCO / OSIC. These parks should have been approved under the Mega Food Park Scheme (MFPS) scheme of Govt. of India or as 'State Food Park' by Government of Odisha. The overall limit of such assistance from all sources shall not exceed 50% of the Project Cost (excluding cost of land).

9. Governance:

- 9.1 The Government will constitute a State Level Empowered Committee (SLEC) under the Chairmanship of Chief Secretary for according approval of incentives under this Policy of more than Rs.1.00 crore, inter-departmental coordination and smooth implementation of this Policy. SLEC will also review the progress made and decide on mid-term correction, if any.
- 9.2 The Government will constitute a Sub-Committee of State Level Empowered Committee (Sub-SLEC) headed by Principal Secretary, MSME to consider & accord approval of incentives of more than Rs.25 lakhs and up to Rs.1.00 crore under this Policy.
- 9.3 The Government will constitute a State Directorate Level Committee (SDLC) headed by Director of Industries, Odisha. The SDLC will scrutinize and process all the applications received under the policy and also will have the power to accord approval of incentives up to Rs.25.00 lakhs. It will recommend all cases exceeding Rs.25.00 lakhs to Sub-SLEC / SLEC for consideration.
- 9.4 Not more than 5% of the total outlay in a Financial Year under OFPP-2016 may be utilized towards Administrative Expenses. The Administrative Expense may include official and incidental expenses for implementation of the policy, expense towards

setting up of office, purchase of office stationery, printing of publicity materials, hiring of a Project Management Agency, hiring of vehicles.

10. General Provisions:

- 10.1 This Policy shall be effective from the date of its notification and remain in force until the applicability of IPR-2015.
- 10.2 New Food Processing Enterprise means any enterprise/industry where fixed capital investment has commenced on or after the effective date and which commences production within three years for MSMEs and five years for large industries from the date of starting fixed capital investment.
- 10.3 The existing food processing enterprises undertaking expansion / modernisation / diversification shall be eligible only after first fixed capital investment project is made after the effective date of this policy.
- 10.4 This Policy and other extant Policies provides certain fiscal and non-fiscal incentives. Entrepreneur can choose to avail a particular incentive according to his / her eligibility.
- 10.5 Incentives as envisaged in this policy shall not be applicable to an enterprise if the similar incentives are availed under any other policies of State Government or Government of India.
- 10.6 A new Food Processing enterprise shall be eligible for availing incentives under this policy provided it is acknowledged with Entrepreneurship Identification Number and / or Production Certificate / Industrial Entrepreneurs' Memorandum (IEM) and commencing production / providing services within a period of three years for MSME and five years for large industries from the date of starting of first fixed capital investment.
- 10.7 An enterprise shall become ineligible to avail incentives if it does not file its claim within one year of commencement of production or one year from the date of notification of operational guidelines of this policy, whichever is later.
- 10.8 Government may consider condonation of delay (beyond the stipulated period of 3 years for MSMEs / 5 years for Large Industries) in implementation of projects due to force majeure (reasons like natural calamities) on case to case basis on recommendation of an Empowered Committee to be constituted under the Chairmanship of Principal Secretary to Government, MSME Department.
- 10.9 All Food Processing Enterprises which have commenced fixed capital investment prior to notification of this policy shall continue to be governed and assisted under OFPP-2013.

- 10.10 All the Food Processing Enterprises except Micro Enterprises should have been extended with bank loan to a minimum extent of 10% of their cost of Plant & Machinery for being eligible for incentives under this policy.
- 10.11 The list of industries not eligible for incentives is provided in *Annexure-II*. However, the list may be amended, from time-to-time.
- 10.12 Doubts relating to interpretation of any term and / or dispute relating to the operation of any provision under this policy shall have to be referred to the Nodal Agency for clarification / resolution and the decision of MSME Department in this regard shall be final and binding on all concerned.
- 10.13 No right or claim for any incentive under this policy shall be deemed to have been conferred merely on the ground of provision in this policy. Implementation of various provisions covering the incentives, concessions etc. will be subject to notification of detailed guidelines / statutory notifications by MSME Department / concerned Administrative Department. Incentives shall be extended subject to availability budgetary provisions.

Definitions & Abbreviations

- i. **Anchor Industry** means the first & lead large investor in the Mega Food Park / Sea Food Park / State Food Park, whose brand value & potential for backward and or, forward linkage shall stimulate further investment. Such Anchor Industry should have an investment in Plant & Machinery above Rs.25 Crores and provide direct employment to more than 50 local people.
- ii. **Date of Commencement of Production** means the 1st date of commencement of production as mentioned in Production Certificate to be issued by GM, RIC / DIC / D.I, Odisha.
- iii. **Effective Date** means the date of notification of this Policy.
- iv. **Enterprise** would include both MSMEs and large industries of food processing sector. MSME means an Industrial Unit / Enterprise as defined by the Government of India in MSMED Act, 2006 amended from time-to-time. Large industry means an industrial undertaking as per the Industries (Development & Regulation) Act, 1951 or, engaged in providing or, rendering of any service or, services.
- v. **Expansion / Modernization / Diversification** of an existing enterprise means additional investment of at least 50% of the un-depreciated book value of Plant & Machinery of the said unit made in acquisition of additional plant and machinery and technology for such expansion / modernization / diversification duly appraised and approved by DIC / RIC / NSIC / NCDC / Public Financial Institutions. In case of expansion, the additional investment as above must result in at least 50% addition in installed capacity. In case of diversification, the additional investment as above must result in production of at least one additional product in Food Processing.
- vi. **First date of fixed capital investment** means the first investment made by the new enterprise in Land or, Building or, Plant & Machinery or, Balancing Equipments on or after the effective date of this policy.
- vii. **Food Processing** includes transformation of raw ingredients, or food into other forms including a process of value addition to the agriculture, edible animal / fish products, marine products including sea food such as shrimp / fish and horticulture products by various methods such as grading, sorting and packaging in an effective manner, to enhance their shelf life, quality and make them more useful. It may also include processing of food at all levels, i.e; primary, secondary and tertiary. Enterprises engaged in manufacture of packaging, materials for Food Processing Industry. Enterprises engaged in manufacture Cattle feed / Poultry feed / Prawn feed / Fish feed.
- viii. **Government** means Government of Odisha.
- ix. **Industrially Backward Districts**: Kalahandi, Nuapada, Bolangir, Subarnpur, Koraput, Malkangiri, Rayagada, Nawrangpur, Kandhamal, Gajapati and Mayurbhanj.
- x. **Infrastructure** include Warehouse, Cold Storage, Primary Processing Centre / Collection Centre, transportation infrastructure including reefer vans / containers, Cold Chain, Value addition and Preservation Infrastructure for processed food and beverages.
- xi. Mega Food Park (MFP)/ Mega Sea Food Park /State Food Park
 - **Mega Food Park**: A place where there is an integration of facilities to augment processing of various agriculture, horticulture, animal products, fishery products / sea food products either be approved under Mega Food Park Scheme (MFPS) scheme, GoI.
 - **State Food Park**: An Industrial park dedicated for Food Processing activities and which is approved by the Govt. of Odisha with minimum land requirement of Ac.25.00.
- xii. **MSME** means Micro, Small and Medium Enterprises as defined in the Micro, Small and Medium Enterprises Development Act, 2006 as amended from time-to-time shall be applicable.
- xiii. **Nodal Agency** means Department of MSME, Govt. of Odisha.
- xiv. Quality assurance providers include Food Testing Laboratory and certification agencies.

- xv. **Research and Human Resource Development** includes institutes involved in Research & Development of Product technology, packaging material for processed food and institutes involved in developing Human Resources through skill development, entrepreneurship development, running food processing and related courses.
- xvi. **SC, ST Enterprise**: A Food Processing Enterprise managed by one or, more Scheduled Caste (SC)/ Scheduled Tribe (ST) entrepreneurs in the enterprise in which they individually / jointly have a share capital of not less than 51% as partners / Shareholders / Directors of Partnership Firm / Private Limited Company / Cooperative Societies.
- xvii. **Women Enterprise :** A Food Processing Enterprise managed by one or, more women entrepreneurs in the enterprise in which she / they individually / jointly have a share capital of not less than 51% as partners / Shareholders / Directors of Partnership Firm / Private Limited Company/ Cooperative Societies.

Abbreviations

E/M/D : Expansion / Modernization / Diversification

IDCO : Odisha Industrial Infrastructure Development Corporation

IEM : Industrial Entrepreneurs Memorandum IPR : Industrial Policy Resolution, 2015

KWH : Kilo Watt Hour MFP : Mega Food Park

MSME : Micro, Small and Medium Enterprise

MT : Metric Tonne

NCDC : National Cooperative Development Corporation

NSIC : National Small Industries Corporation

OSIC : Odisha Small Industries Corporation Limited

RIC / DIC : Regional Industries Centre / District Industries Centre

SPV : Special Purpose Vehicle

LIST OF INELIGIBLE ENTERPRISES / INDUSTRIES

Enterprises ineligible for fiscal incentives specified under this Policy (Food Processing Enterprises / Industries as per negative list of IPR, 2015)

- Hullers and Rice mills with investment in plant & machinery of less than 25 lakhs for industrially backward districts and less than Rs.1 crore for other areas.
- Flour mills including manufacture of besan, pulse mills and chuda mills except investment in plant & machinery of less than Rs.25 lakhs for industrially backward districts and less than Rs.1 crore for other area (excluding Roller Flour Mills).
- (a) Processing of spices with investment in plant & machinery with less than Rs.10 lakhs for industrially backward districts and less than Rs.2 crores for other areas.(b) Units without Spice-mark or Aq-mark.
- O4 Confectionary with investment in plant & machinery with less than Rs.10 lakhs for industrially backward districts and less than two crore rupees for other area.
- Oil mills with expellers including oil processing, filtering, decolouring, colouring refining of edible oils and hydrogenation thereof except investment in plant & machinery more than Rs.10 lakhs in industrially backward districts.
- Preparation of sweets and savouries except investment in plant & machinery of less than Rs.10 lakhs for industrially backward districts and less than Rs.50 lakhs for other area.
- 07 Bread-making (excluding mechanised bakery).
- 08 Mixture, Bhujia and Chanachur preparation units.
- 09 Manufacture of Ice candy.
- Manufacture and processing of betel nuts.
- 11 Hatcheries, Piggeries, Rabbit or Broiler farming.
- 12 Units for mixing or blending / packaging of tea.
- Units for cutting raw tobacco and sprinkling jaggery for chewing purposes and Gudakhu manufacturing units.
- 14 Pre-processing of oil seeds: decorticating, expelling, crushing, parching, and frying.
- 15 Aerated water and soft drink units.
- 16 Bottling units or any activity in respect of IMFL or liquor of any kind.
- 17 Re-packaging Units.

Note: List of Industrial units / enterprises indicated above may be modified by the Government from time-to-time.